

## § 209.12

Research and Employment Accounts for their employees.

(b) Employers currently receiving certificates for distribution to their employees, but who wish the Board to mail the certificates directly to the employees, shall each year, before May 1, submit the current addresses of all employees to the Director of Research and Employment Accounts. The address reports shall be submitted on magnetic tape or punch cards only, and prepared in accordance with the instructions issued by the Director of Research and Employment Accounts.

### **§ 209.12 Employers' gross earnings reports.**

(a) Each employer is required to report the gross earnings of a one-percent sample group of railroad employees. The gross earnings sample is based on the earnings of employees whose social security numbers end with the digits 30. This report is used to determine:

(1) Tax and benefit amounts involved in the Financial Interchange with the Social Security Administration and the Health Care Financing Administration; and

(2) Estimated tax income accruing to the railroad retirement system in future periods.

(b) Employers shall report for employees in the gross earnings sample the employee's gross earnings in a year, including both taxable and non-taxable compensation for the year. All employers shall submit reports annually, or they may submit such reports more frequently if they desire. Employers with 5,000 or more employees shall provide a monthly or quarterly breakdown of the year's earnings. Employers with less than 5,000 employees may submit an annual amount only, although a monthly or quarterly breakdown is preferable. Gross earnings are to be counted for the same time period as used in determining the employer's annual report of creditable compensation. The reports are to be prepared in accordance with prescribed instructions and mailed to: U.S. Rail-

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road Retirement Board, Bureau of Research and Employment Accounts.

(Approved by the Office of Management and Budget under control number 3220-0132)

[49 FR 46729, Nov. 28, 1984, as amended at 55 FR 26430, June 28, 1990; 57 FR 4365, Feb. 5, 1992; 59 FR 2292, Jan. 14, 1994]

### **§ 209.13 Miscellaneous pay reports.**

(a) Employers, insurance carriers or other parties paying miscellaneous pay, as defined in § 211.11 of this chapter, shall furnish the Board an annual report of such pay before the last day of February of the calendar year following the year in which the payment was made.

(b) Miscellaneous pay reports are to be filed in accordance with instructions issued by the Director of Research and Employment Accounts and are to be mailed directly to the Director. The reports may be made on magnetic tape or the form described in § 200.2 of this chapter.

[58 FR 45250, Aug. 27, 1993]

### **§ 209.14 Report of separation allowances subject to tier II taxation.**

For any employee who is paid a separation payment, the employer must file a report of the amount of the separation allowance. This report shall be submitted to the Director of Research and Employment Accounts on or before the last day of the month following the end of the calendar quarter in which payment is made. The reports may be made on magnetic tape, punch cards or the form prescribed by the Board as described in § 200.3(a)(5) of this chapter. The reports must be accompanied by a report indication/specification sheet prescribed by the Board as described in § 200.3(a)(2)(ii) of this chapter.

(Approved by the Office of Management and Budget under control number 3220-0173)

[56 FR 1573, Jan. 16, 1991]

### **§ 209.15 Compensation reportable when paid.**

(a) *General.* In preparing a report required under this part, an employer may report compensation in the report